

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE:	:	CHAPTER NO. 13
	:	
DEBBIE EDWARDS,	:	CASE NO. 19-16421-jkf
	:	
DEBTOR	:	OBJECTION TO PLAN
	:	CONFIRMATION HEARING
PENNSYLVANIA DEPARTMENT	:	May 6, 2020 @ 9:30
OF REVENUE,	:	
	:	
MOVANT	:	
	:	
V.	:	
	:	
DEBBIE EDWARDS,	:	
	:	
RESPONDENT	:	RELATED TO DOCKET NO. 2

**PENNSYLVANIA DEPARTMENT OF REVENUE’S  
OBJECTION TO DEBTOR’S PROPOSED CHAPTER 13 PLAN**

NOW COMES, the Commonwealth of Pennsylvania, Department of Revenue (hereinafter “Department”), by and through its Office of Chief Counsel and Counsel Jim Peavler, and files this plan objection as authorized by 11 U.S.C. § 1324 for the following reasons, to wit:

1. This objection is made on the grounds that the Plan does not comply with the provisions of Chapter 13. The Debtor’s obligation pursuant to Title 11 U.S.C. § 1325(a)(5) to provide for full payment of all Department claims entitled to secure status as required by 11 U.S.C. § 506.
2. The Department’s proof of claim, containing secured tax claims, is not specifically treated within the Debtor’s proposed Chapter 13 plan in the proper classifications or amounts.
3. Debtor’s counsel was notified by letter dated October 17, 2019 that certain pre-petition state tax returns had not been filed. According to Department records, these

returns still have not been filed. More specifically, Debtor has the following unfiled returns: Personal Income Tax (XXX-XX-6802) for tax year 2018. Pursuant to the provisions of Title 11 U.S.C. § 1308(c), Debtor's proposed plan is not confirmable unless all of the referenced tax returns are filed and all tax principal and prepetition statutory interest amounts arising from such late-filed returns are added as additional unsecured priority state tax claims within the context of Debtor's amended Chapter 13 plan. If not, no proposed plan should be confirmed pursuant to 11 U.S.C. §§ 1308 and 1322.

- a. The Department requests, a copy of any and all past-due prepetition tax returns filed by Debtor, along with all corresponding documentation and schedules be submitted to the undersigned counsel at the following address:

Pennsylvania Department of Revenue  
Office of Chief Counsel  
P.O. Box 281061  
Harrisburg, PA 17128-1061  
Attn: Jim Peavler, Esq.

4. Without the filing of the outstanding tax returns the Department cannot file a complete and liquidated claim against the Debtor, and all of the missing tax returns constitute priority tax claims under Title 11 U.S.C. § 507.
5. It is also unclear as to how the Debtor intends to provide for the full payment of the Department's secured claim. The Plan should provide for the full payment of the Department's secured claim along with accrued interest in the amount of three percent. The Department believes there will be sufficient assets for the Department's liens to attach to Debtor's personal property. Nonetheless, in the event the Debtor does not have sufficient property for the Department's liens to attach to, the

Department is amenable to reclassifying its claims into appropriate classifications as may be.

6. Ultimately, the Department must object to the Debtor's instant Plan because it is not in compliance with 11 U.S.C. §§ 1322 and 1325.

WHEREFORE, the Department respectfully requests this Honorable Court deny confirmation of the Debtor's Proposed Chapter 13 Plan unless and until the Department's Objections have been cured and an amended plan is filed that accounts for the Department's claim(s) in the proper classification and amount.

Respectfully submitted by:

/s/ Jim Peavler  
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